

**EXHIBIT E-3 - MODIFIED CLAIMS ASSERTING RECLAMATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<div>Claim: 8725</div> <div>Date Filed: 06/28/2006</div> <div>Docketed Total: \$57,311.51</div> <div>Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR &amp; RUSH INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name and Address  AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$57,311.51</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$57,311.51</td></tr><tr><td></td><td></td><td></td><td>\$57,311.51</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$57,311.51				\$57,311.51	<div>Modified Total: \$50,789.04</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$3,491.22</td><td>\$47,297.82</td></tr><tr><td></td><td></td><td>\$3,491.22</td><td>\$47,297.82</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$3,491.22	\$47,297.82			\$3,491.22	\$47,297.82
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$57,311.51																							
			\$57,311.51																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$3,491.22	\$47,297.82																							
		\$3,491.22	\$47,297.82																							
<div>Claim: 273</div> <div>Date Filed: 11/01/2005</div> <div>Docketed Total: \$953,170.47</div> <div>Filing Creditor Name and Address: ENGINEERED MATERIALS SOLUTION INC 39 PERRY AVE ATTLEBORO, MA 02703</div>	<div>Claim Holder Name and Address  HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$953,170.47</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$311,406.63</td><td></td><td>\$641,763.84</td></tr><tr><td></td><td>\$311,406.63</td><td></td><td>\$641,763.84</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$311,406.63		\$641,763.84		\$311,406.63		\$641,763.84	<div>Modified Total: \$944,660.93</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$43,198.89</td><td>\$901,462.04</td></tr><tr><td></td><td></td><td>\$43,198.89</td><td>\$901,462.04</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$43,198.89	\$901,462.04			\$43,198.89	\$901,462.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	\$311,406.63		\$641,763.84																							
	\$311,406.63		\$641,763.84																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$43,198.89	\$901,462.04																							
		\$43,198.89	\$901,462.04																							
<div>Claim: 12839</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$492,938.78</div> <div>Filing Creditor Name and Address: FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086</div>	<div>Claim Holder Name and Address  FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086</div> <div>Docketed Total: \$492,938.78</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$492,938.78</td></tr><tr><td></td><td></td><td></td><td>\$492,938.78</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$492,938.78				\$492,938.78	<div>Modified Total: \$470,221.58</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$2,018.40</td><td>\$468,203.18</td></tr><tr><td></td><td></td><td>\$2,018.40</td><td>\$468,203.18</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$2,018.40	\$468,203.18			\$2,018.40	\$468,203.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$492,938.78																							
			\$492,938.78																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$2,018.40	\$468,203.18																							
		\$2,018.40	\$468,203.18																							

\*See Exhibit G for a listing of debtor entities by case number.

\*UNL stands for unliquidated

**EXHIBIT E-3 - MODIFIED CLAIMS ASSERTING RECLAMATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 6943</div> <div>Date Filed: 05/26/2006</div> <div>Docketed Total: \$806,779.79</div> <div>Filing Creditor Name and Address: IRISO USA INC 34405 W TWELVE MILE RD STE 237 FARMINGTON HILLS, MI 48331</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$747,926.37</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$747,926.37</div></div></div> <div>\$747,926.37</div>	<div>Modified Total: \$803,540.39</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$58,853.42</div></div><div><div>Unsecured</div><div>\$744,686.97</div></div></div> <div>\$58,853.42 \$744,686.97</div>
<div>Claim: 14403</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$6,240.00</div> <div>Filing Creditor Name and Address: KOSTAL OF AMERICA INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name and Address</div> <div>KOSTAL OF AMERICA INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div> <div>Docketed Total: \$6,240.00</div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$6,240.00</div></div></div> <div>\$6,240.00</div>	<div>Modified Total: \$6,240.00</div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$1,872.00</div></div><div><div>Unsecured</div><div>\$4,368.00</div></div></div> <div>\$1,872.00 \$4,368.00</div>
<div>Claim: 14479</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$609,554.90</div> <div>Filing Creditor Name and Address: KOSTAL OF AMERICA INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div>Docketed Total: \$609,554.90</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$609,554.90</div></div></div> <div>\$609,554.90</div>	<div>Modified Total: \$567,396.36</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$567,396.36</div></div></div> <div>\$567,396.36</div>

\*See Exhibit G for a listing of debtor entities by case number.

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**EXHIBIT E-3 - MODIFIED CLAIMS ASSERTING RECLAMATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 8317</div> <div>Date Filed: 06/21/2006</div> <div>Docketed Total: \$86,804.08</div> <div>Filing Creditor Name and Address:</div> <div>METAL SURFACES INC</div> <div>6060 SHULL ST</div> <div>BELL GARDENS, CA 90201</div>	<div>Claim Holder Name and Address</div> <div>HAIN CAPITAL HOLDINGS LLC</div> <div>301 RTE 17 6TH FL</div> <div>RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$86,804.08</div> <div><div><div>Case Number*</div><div>05-44539</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$9,354.04</div></div><div><div>Unsecured</div><div>\$77,450.04</div></div></div> <div><div>\$9,354.04</div><div>\$77,450.04</div></div>	<div>Modified Total: \$81,284.63</div> <div><div><div>Case Number*</div><div>05-44539</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$8,234.65</div></div><div><div>Unsecured</div><div>\$73,049.98</div></div></div> <div><div>\$8,234.65</div><div>\$73,049.98</div></div>
<div>Claim: 9962</div> <div>Date Filed: 07/19/2006</div> <div>Docketed Total: \$963,916.70</div> <div>Filing Creditor Name and Address:</div> <div>OSRAM OPTO SEMICONDUCTORS INC</div> <div>COOLEY GODWARD LLP</div> <div>101 CALIFORNIA ST 5TH FL</div> <div>SAN FRANCISCO, CA 94111-5800</div>	<div>Claim Holder Name and Address</div> <div>OSRAM OPTO SEMICONDUCTORS INC</div> <div>COOLEY GODWARD LLP</div> <div>101 CALIFORNIA ST 5TH FL</div> <div>SAN FRANCISCO, CA 94111-5800</div> <div>Docketed Total: \$963,916.70</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>UNL</div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$963,916.70</div></div></div> <div><div>UNL</div><div>\$963,916.70</div></div>	<div>Modified Total: \$963,916.70</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$88,989.40</div></div><div><div>Unsecured</div><div>\$874,927.30</div></div></div> <div><div>\$88,989.40</div><div>\$874,927.30</div></div>
<div>Claim: 14102</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$38,399.50</div> <div>Filing Creditor Name and Address:</div> <div>PHOTO STENCIL LLC</div> <div>ROTHGERBER JOHNSON &amp; LYONS LLP</div> <div>1200 17TH ST STE 3000</div> <div>DENVER, CO 80202-5855</div>	<div>Claim Holder Name and Address</div> <div>PHOTO STENCIL LLC</div> <div>ROTHGERBER JOHNSON &amp; LYONS LLP</div> <div>1200 17TH ST STE 3000</div> <div>DENVER, CO 80202-5855</div> <div>Docketed Total: \$38,399.50</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$38,399.50</div></div></div> <div><div>\$38,399.50</div></div>	<div>Modified Total: \$25,389.48</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$5,295.00</div></div><div><div>Unsecured</div><div>\$17,494.48</div></div></div> <div><div>05-44567</div><div></div><div></div><div>\$2,600.00</div></div> <div><div>\$5,295.00</div><div>\$20,094.48</div></div>
		<div>Total Claims to be Modified: 9</div> <div>Total Amount as Docketed: \$4,015,115.73</div> <div>Total Amount as Modified: \$3,913,661.91</div>

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